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From:

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To:

Cc:

Subject: RE: 6702(b) question

Section 6702(b)(1) imposes a \$5000 penalty on “any person who submits a specified frivolous submission.” The statute does not expressly require that the person subject to the penalty must also be the subject of the submission. “Submit” means to offer something for another's consideration. That language would seem to extend to, and include, a person who submits something on another person's behalf. So, we believe the section 6702(b) penalty could apply to a person's representative who sends to the IRS a specified frivolous submission on behalf of another person. We note, however, that the representative should not be able to withdraw the submission under section 6702(b)(3) unless a power of attorney authorizes the representative to do so.

Please contact me with any questions.